

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 181 - HB 144

January 31, 2017

SUMMARY OF BILL: Authorizes a copy of a court order, in lieu of a memorandum of the judgment of the court, to be entered beside a prevailing taxpayer's name in the tax books upon dismissal of an action after expiration of the statute of limitations.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- The proposed legislation will not impact state or local tax collections and will not result in any expenditure to the court system.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink that reads "Krista M. Lee".

Krista M. Lee, Executive Director

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